--- RC-394 - Series “C” - 25 Cigarettes - as used by “Imperial Tobacco” [6-10D] - 1935 ---

Since May 1935 “Imperial Tobacco”, Montreal, had been producing a *twenty-five* cigarette package for sale *across Canada* at 25¢, plus a *twenty-four cigarette* package for sale at 25¢ *in the City of Montreal* and its environs (which had a 2% municipal retail sales tax on any item priced over, or at, 10¢).

The definitive BABN Series “C” *twenty-five cigarette* imperforate was being used by “Imperial Tobacco” in June 1935. The hidden letters “A-L” must indicate that the die was approved early in 1935. BABN records show that the stamp was printed in sheets of 130 stamps (13 x 10).

--- the cancellation code reads vertically up - 8 copies to date ---

★**RC-394** - 25 cigarettes, imperf, coded **6-10-D / CFB** by “Imperial Tobacco” in June 1935

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	CFB	AFC	BFC	CFC	AFD	BFD	CFD NCFD

Note: **AFC** also occurs in the collection reading *vertically down*; **NCFD** is an employee Christmas gift cancellation

--- RC-394 - Series “C” - 25 Cigarettes - as used by “Imperial Tobacco” [6-10D] - 1936-39 ---

On May 3rd1936 the manufacturers’ sales tax was raised from 6% to 8%. By April 1936 the cancellation was being applied in the horizontal upright position and the 3 mm. company coding was changed from **6-10-D** to **6-10D**. In April 1939 the company code changed to a 4 mm. **6-10D** as the manufacturers sales tax increased from 8% to 10%.

★**RC-394** - 25 cigarettes, imperf, coded **AGB / 6-10-D** by “Imperial Tobacco” in April 1936

★**RC-394** - 25 cigarettes, imperf, coded **AJB / 6-10D** by “Imperial Tobacco” in April 1939

--- the cancellation code reads horizontally upright - 38 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	AGB	BGB	CGB	AGC	BGC	CGC	AGD	BGD	CGD
1937	AHA	BHA	---	---	---	CHA	AHC	BHC	CHC	AHD	BHD	CHD
1938	AIA	BIA	CIA	AIB	BIB	CIB	AIC	BIC	CIC	AID	BID	CID
1939	---	BJA	CJA	AJB	BJB	CJB	AJC	BJC	CJC	---	---	---

When the first wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, in an effort to maintain their prices at an even level, decreased their package sizes by one cigarette per pack of ten (or major fraction thereof) and the pack of *twenty-five* became *twenty-three* cigarettes, and the general production of *twenty-five* cigarettes temporarily ceased.

--- Series “C” - 25 Cigarettes - as used by “Imperial Tobacco” [6-10D] - 1940-42 ---

The Budget of June 24th 1940 increased the excise duty on *small cigarettes* from $5.00 to $6.00 per thousand, and for sale *across Canada* (except in Quebec) *twenty-five* cigarettes were returned to production at 30¢ per pack, and a *twenty* cigarette pack was introduced at 25¢.

On July 1st 1940 Quebec, abolishing all previous municipal and provincial tobacco taxes, adopted a 10% tobacco tax, adding 3¢ to the price of a 30¢ package. Thus in July 1940 *within Quebec twenty-five* cigarettes sold at 33¢, with the provincial and federal taxes included.

Responding to the Quebec dealer’s complaints about the *odd-cents* packaging, in February 1941, the manufacturers re-introduced *twenty-two* cigarettes for sale at 30¢ *within Quebec*; plus an *eighteen* cigarette pack at 25¢. As can be seen for newspaper ads (supplied by Chris Ryan) the sale of *twenty-two* cigarettes was not restricted to the Province of Quebec. The “Toronto Star” advertised “British Consols” at 22 for 25¢ in September 1941.

★**RC-394** - 25 cigarettes, imperf, coded **AKC / 6-10D** by “Imperial Tobacco” in July 1940

--- the cancellation code reads horizontally upright - 17 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	**AKA**	**---**	**---**	**---**	**---**	**CKB**	**AKC**	**BKC**	**---**	**AKD**	**---**	**CKD**
1941	**ALA**	**---**	**CLA**	**ALB**	**---**	**CLB**	**ALC**	**---**	**CLC**	**---**	**---**	**CLD**
1942	**AMA**	**---**	**---**	**AMB**	**BMB**	**CMB**	**---**	**---**	**---**	**---**	**---**	**---**

The “Canadian Cigar and Tobacco Journal” (vol. 47) in their current trade prices for January 1941 lists the *twenty-five* cigarette package as a *premium* brand (“State Express” 555 and 777; “Balkan Sobraine”; etc.).

The regular brand packages listed in the January 1941 “Journal” from Imperial, Benson & Hedges, Rock City and Tuckett Tobacco are given as **8’s** (10¢), **20’s** (25¢) and **50’s** (60¢), with a few 10’s (priced as imports at from 15¢ to 30¢ per pack), **12’s** (from L.O. Grothe and Tuckett Tobacco at 15¢), plus one lone *four pack* of “Turret” plain end cigarettes from Imperial Tobacco (at 5¢). Unfortunately Macdonald Tobacco, due to their package size reductions and the provincial taxation changes, is not listed in this Journal. The *twenty-two* cigarette pack does not appear in the Imperial cancellation collection until February 1941.

--- Imperial's surcharge of 25 Cigarettes for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes or fraction thereof, "Imperial Tobacco" surcharged *on-hand* imperforate sheets of the twenty-five cigarettes stamp with their three-line 3½ and 2½ mm. Gothic **5¢ / EXCISE / TAX** as the company provisional **RC-486**.

The uncoded copies come from July 1942 using *on-hand* sheets purchased at the lower 1940 Budget excise rate. The illustrated copy, coded **CMB / 6-10D**, was prepared for use before the Budget of June 1942 was tabled, and thus the surcharge has been applied over the cancellation.

★**RC-486 -** **5¢ / EXCISE / TAX** on 25 cigarettes, imperf, coded **CMB / 6-10D** by "Imperial Tobacco" in June 1942

[★RC-486]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	CMB	---	---	---	---	---	---

--- BABN's surcharge of 25 Cigarettes for the June 1942 Budget - as used by "Imperial Tobacco" ---

For general distribution under the 1942 Budget, BABN surcharged the imperforate twenty-five cigarettes stamp with their three-line 6 and 3 mm. Gothic **5C. / EXCISE / TAX** as **RC-643**.

★**RC-643 - 5C. / EXCISE / TAX** on 25 cigarettes, imperf, coded **BMC / 6-10D** by "Imperial Tobacco" in August 1942

--- the cancellation code reads horizontally upright - 7 copies to date ---

[★RC-643]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	**BMC**	**CMC**	**AMD**	**BMD**	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

Thus under the Budget of June 1942, *twenty-five* cigarettes were sold *across Canada* (excluding Quebec) for a minimum of 35¢ per pack.

The "Canadian Cigar & Tobacco Journal" (vol. # 48, p. 5) carries an announcement by *David Sims* (the Administrator of Tobacco, Wartime Prices and Trade Board) that as of April 30th 1943 the permitted sizes of cigarette packages will contain 18, 20, 22, 25, 40 and 50 cigarettes. The order also prohibited the introduction of new brands of tobacco products - ex Chris Ryan.

--- Imperial's re-surcharge of RC-643 for the March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax, "Imperial Tobacco" re-surcharged their *on-hand* sheets of **RC-643** in deep blue ink with their familiar 6½ mm. Gothic **10c.** over a 4 x 11 mm. *killer slug* **OO** as the Imperial company provisional **RC-672**.

The initial copies had already been pre-coded **COA / 6-10D** for March use under the 1942 Budget, and the later uncoded copies indicate subsequent production using Imperial's remaining *on-hand* sheets of **RC-643**.

There should also be a *one-time* "surcharge / coding" in blue ink **10c. / OO / COA / 6-10D** applied to imperforate sheets of the 25 cigarettes stamps obtained from Ottawa under the Budget of March 1943 - **WANTED!**

★**RC-672** - **10c. / OO** over **5c. / EXCISE / TAX** on 25 cigarettes, imperf, coded **COA / 6-10D** in March 1943

★**RC-672** - **10c. / OO** over **5c. / EXCISE / TAX** on 25 cigarettes, imperf, uncoded, but from March 1943

--- the cancellation code reads horizontally upright - a single dated copy ---

[★RC-672]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	---	---	---	---	---	---	---	---	---

--- BABN's re-surcharge of RC-643 for the March 1943 Budget - as used by "Imperial Tobacco" ---

Under the Budget of March 1943 BABN re-surcharged **RC-643** in dark blue ink with their 6½ mm. *killer* Gothic **10c.** as the BABN provisional **RC-750**. The initial copies from April are coded **AOB / 6-10D** in deep blue (using Imperial's surplus surcharging ink) since accounting procedures had changed, and Ottawa now supplied tax stamps on demand with payment being made in the following month for stamps requisitioned in the previous month. Thus there was no reason for a company to make its own re-surcharges, except as a stop-gap to keep production moving; to empty its vault of pre-Budget sheets; or as a service to Ottawa.

★**RC-750 - 10c.** over **5c. / EXCISE / TAX** on 25 cigarettes, coded **AOB / 6-10D** by "Imperial Tobacco" in April 1943

★**RC-750 - 10c.** over **5c. / EXCISE / TAX** on 25 cigarettes, coded **AOB / 6-10D** by "Imperial Tobacco" in April 1943

--- the cancellation code reads horizontally upright - 7 copies to date ---

[★RC-750]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB AOB	BOB	COB	AOC	---	COC	---	---	---
1944	APA	---	---	---	---	---	---	---	---	---	---	---

--- BABN's surcharge of 25 Cigarettes for the March 1943 Budget - as used by "Imperial Tobacco" ---

For general distribution under the Budget of March 3rd 1943, BABN surcharged the imperforate *twenty-five* cigarettes stamp with their three-line 6 and 3 mm. Gothic **10c. / EXCISE / T A X** as **RC-776**.

★**RC-776 - 10c. / EXCISE / TAX** on 25 cigarettes, coded **BOB / 6-10D** by "Imperial Tobacco" in May 1943

★**RC-776 - 10c. / EXCISE / TAX** on 25 cigarettes, inverted code **6-10D / COC** by "Imperial Tobacco" in September 1943

--- the cancellation code reads horizontally upright - 30 copies to date ---

[★RC-776]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	**BOB**	**COB**	**AOC**	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	**CPA**	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	**CPD**
1945	**ASA**	**BSA**	**CSA**	**ASB**	**BSB**	**CSB**	---	**BSC**	**CSC**	**ASD**	**BSD**	---
1946	---	---	---	---	---	---	---	---	---	---	---	---
1947	---	---	---	---	---	---	---	---	---	---	---	---

** Also occurs with reverse coding as **6-10D / COC** and **6-10D / AOD**.

Lee Brandom ***did not list*** and I have not encountered the narrow 9 mm. **TAX** surcharge on the *twenty-five* cigarette stamp as used by "Imperial Tobacco". Apparently Imperial Tobacco's stopped using the *twenty-five* cigarettes package late in 1945.

As is usual with Imperial Tobacco issues, the stamps from September and October 1943 come with the cancellation in two forms - either with the normal **COC / 6-10D** or with the reversed coding **6-10D / COC**. I wouldn't even hazard a guess as to the reason for these reversed cancellation.

The "Canadian Cigar and Tobacco Journal" (vol. 53) in their current trade prices for January 1947 lists the *twenty-five* cigarette package only as a *premium* brand ("Balkan Sobraine", etc.) retailed by Murray & Company, Toronto, at prices ranging from $ 1.00 to $ 1.35 per pack.

The regular brand packages listed in the "Journal" from Imperial, Benson & Hedges, Rock City and Tuckett Tobacco are given as **20's** (33¢) and **50's** (80¢).

--- Imperial Tobacco's use of RC-394 - 1950-51 ---

When legislation subsequent to the Budget of April 1947 abolished the mandate to print the tax on the stamp, use of the unsurcharged twenty-five cigarette stamp resumed. I have no record of use by "Imperial Tobacco" prior to October 1949.

★**RC-394** - 25 cigarettes, imperf, coded **ABD / 6-10D** by "Imperial Tobacco" in October 1949

★**RC-394** - 25 cigarettes, imperf, coded **BDB / 6-10D** by "Imperial Tobacco" in May 1951

--- the cancellation code reads horizontally upright - 17 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	---	---	---	---	---	---	---	---
1948	---	---	---	---	---	---	---	---	---	---	---	---
1949	---	---	---	---	---	---	---	---	---	ABD	---	---
1950	---	---	CCA	ACB	BCB	CCB	ACC	BCC	CCC	ACD	BCD	CCD
1951	ADA	BDA	CDA	ADB	BDB BDB	---	---	---	---	---	---	---

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* The cancellations **BDB** and **CDB** can be found in *red ink* on packages intended for sale in the Province of Quebec which had a different Provincial tobacco tax in 1951.

In June 1951 the excise tax on cigarettes was increased from $ 4.00 to $ 5.50 per thousand, and the lettered date coding was replaced by a three digit weekly series.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 25 cigarettes \ 6-10D - small - letter coded],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 30th 2013, JBH